

2. Barclays and Regions shall each bear their own court costs and attorneys' fees to date in connection with this action.
3. The parties agree that Deloitte LLP shall serve as Settlement Auditor, if it agrees to accept such appointment and is free of any conflicts of interest. In the event Deloitte LLP is unable or unwilling to serve as Settlement Auditor, the parties shall cooperate in good faith to select an alternative Settlement Auditor by no later than September 21, 2007.
4. This Stipulation is without prejudice to either party's right to make any argument before the Settlement Auditor concerning the merits of their disagreements. The parties hereto confirm their intent to observe the provisions of the SPA, including Schedule 1.4 therein, without any modification being made to those terms.

Dated: New York, New York
August 31, 2007

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SO ORDERED:

this 4th day of September, 2007

Rita K. Sweeney
UNITED STATES DISTRICT JUDGE